

EXHIBIT C

**SUMMARY OF ACTUAL AND NECESSARY EXPENSES
INCURRED BY BUTZEL LONG FOR THE FIFTH INTERIM
PERIOD OF OCTOBER 1, 2010 THROUGH MARCH 31, 2011¹**

EXPENSES	AMOUNT
Copies	\$3,105.60 ²
Local Travel	\$833.74 ³
Third Party Service Fees	\$38,840.28 ⁴
Express Delivery	\$655.99
Computer Research	\$15,905.76
Messengers	\$87.70 ⁵
PACER	\$31.44
Meal Expenses (x2)	\$40.00
TOTAL	\$59,500.51

¹ See attached detailed breakdown of all expenses including the date incurred, amount and description thereof as well as the individual who incurred such expense and the project code related thereto.

² These charges reflect a fee of \$0.10 per copy.

³ On each of the following dates, Katie Cooperman incurred \$20.00 on transportation leaving the office at night after performing required work on the following matters: Nova Scotia (10/13/10, 10/16/10, 10/18/10, 12/14/10, 1/6/11, 1/11/11, 1/12/11, 1/19/11, 1/26/11, 1/31/11, 2/1/11, 2/2/11, 2/4/11, 2/7/11, 2/8/11, 2/9/11, 2/15/11, 2/16/11, 2/17/11, 2/18/11, 2/21/11, 2/24/11, 3/8/11, 3/9/11, 3/10/11, 3/23/11); JPMorgan (12/1/10, 12/7/10, 12/9/10); Fee Application (11/15/10). On December 2, 2010, Katie Cooperman incurred \$30.96 on transportation leaving the office at night after performing required work on the JPMorgan matter. On December 3, 2010, Katie Cooperman incurred \$30.96 on transportation to the Bankruptcy Court transporting documents for the JPMorgan matter. On each of the following dates, Katie Cooperman incurred \$4.50 on subway fare to and from the Bankruptcy Court for the following matters: Fee Hearing (10/26/10); Disclosure Statement Hearing (10/28/10); Nova Scotia (12/15/2010). On December 15, 2010 Katie Cooperman incurred \$11.60 on transportation to the office transporting documents for the Nova Scotia matter. On each of the following dates, Eric Fisher incurred expenses on transportation leaving the office at night after performing required work on the following matters: Nova Scotia (10/13/10-\$39.66; 11/15/10- \$31.00; 1/21/11-\$50.00); JPMorgan (12/3/10-\$26.06).

⁴ These charges reflect disbursements made as follows: \$190.70 and \$172.70 to Veritext New York Reporting Co. in connection with ordering transcripts, \$1,061.25 to Work Product, Inc. in connection with binder preparation for the JPMorgan summary judgment hearing, and \$8,614.64 and \$28,800.99 to Xact Data Discovery in connection with the Relativity database hosting and sorting discovery for the Nova Scotia matter.

⁵ These charges reflect six disbursements made by BL, five in the amount of \$13.75 and one in the amount of \$18.95, to Avant Business Services in connection with the hand delivery of documents to the Bankruptcy Court.

Project Code	Date	Description	Amount
0001	11/1/10-11/30/10	Copies	\$49.20
0001	10/28/2010	Travel Expenses-subway to and from court re: DS hearing (Katie Cooperman)	\$4.50
0001	11/19/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$41.92
		Total:	\$95.62
0002	10/1/10-10/31/10	Copies	\$1.40
		Total:	\$1.40
0005	10/1/10-10/31/10	Copies	\$110.10
0005	11/1/10-11/30/10	Copies	\$68.60
0005	12/1/10-12/31/10	Copies	\$33.30
0005	1/1/11-1/31/11	Copies	\$62.50
0005	2/1/11-2/28/11	Copies	\$103.90
0005	3/1/11-3/31/11	Copies	\$62.40
0005	9/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.64
0005	9/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$18.01
0005	9/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$17.27
0005	9/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.64
0005	9/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.64
0005	10/26/2010	Travel Expenses-subway to and from court re: fee hearing (Katie Cooperman)	\$4.50
0005	10/28/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$18.14
0005	10/28/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$17.39
0005	10/28/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.73
0005	10/28/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.73
0005	10/28/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.73
0005	11/15/2010	Express Delivery Charges-Federal Express (Katie Cooperman)	\$12.25
0005	11/15/2010	Express Delivery Charges-Federal Express (Katie Cooperman)	\$12.25
0005	11/15/2010	Travel Expenses-draft fee application (Katie Cooperman)	\$20.00
0005	11/19/2010	Express Delivery Charges-Federal Express (Katie Cooperman)	\$11.86
0005	11/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$17.45
0005	11/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.78
0005	11/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.78
0005	11/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$13.78
0005	11/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$18.20
0005	1/28/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.03
0005	1/28/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$16.16
0005	1/28/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.03
0005	1/28/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.03
0005	1/28/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$15.15
0005	2/25/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.10
0005	2/25/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$22.00
0005	2/25/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$16.27
0005	2/25/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.10
0005	2/25/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.10
0005	3/2/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$7.38
0005	3/3/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$16.34
0005	3/11/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$15.35

0005	3/11/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.18
0005	3/11/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.18
0005	3/11/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$16.38
0005	3/11/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$12.18
0005	3/14/2011	Express Delivery Charges-Federal Express (Barry Seidel)	\$14.35
		Total:	\$979.88
0006	10/1/10-10/31/10	Copies	\$11.60
0006	11/1/10-11/30/10	Copies	\$1.20
0006	12/1/10-12/31/10	Copies	\$65.40
0006	1/1/11-1/31/11	Copies	\$8.00
0006	8/26/2010	Messenger Fees-Avant Business Services	\$18.95
0006	10/5/2010	Computer Research-Westlaw (Katie Cooperman)	\$114.72
0006	10/28/2010	Express Delivery Charges-Federal Express (Eric Fisher)	\$8.41
0006	11/19/2010	Computer Research-Westlaw (Katie Cooperman)	\$3.40
0006	11/19/2010	Computer Research-Westlaw (Katie Cooperman)	\$32.67
0006	11/22/2010	Computer Research-Westlaw (Katie Cooperman)	\$49.09
0006	11/22/2010	Computer Research-Westlaw (Katie Cooperman)	\$107.37
0006	11/30/2010	Computer Research-Westlaw (Katie Cooperman)	\$58.66
0006	12/1/2010	Computer Research-Westlaw (Katie Cooperman)	\$362.14
0006	12/1/2010	Third-Party Vendor-Document Copy Charge	\$1,061.25
0006	12/1/2010	Travel Expenses-prepare for oral argument (Katie Cooperman)	\$20.00
0006	12/2/2010	Computer Research-Westlaw (Katie Cooperman)	\$23.41
0006	12/3/2010	Travel Expenses-prepare for oral argument (Eric Fisher)	\$26.06
0006	12/3/2010	Computer Research-Westlaw (Katie Cooperman)	\$33.20
0006	12/3/2010	Travel Expenses-transport documents to Court-oral argument (Katie Cooperman)	\$30.96
0006	12/7/2010	Computer Research-Westlaw (Katie Cooperman)	\$822.90
0006	12/7/2010	Computer Research-Westlaw (Katie Cooperman)	\$127.38
0006	12/7/2010	Travel Expenses-prepare for oral argument (Katie Cooperman)	\$20.00
0006	12/9/2010	Travel Expenses-prepare for oral argument (Katie Cooperman)	\$20.00
0006	12/9/2010	Computer Research-Westlaw (Katie Cooperman)	\$201.97
0006	12/10/2010	Computer Research-Westlaw (Katie Cooperman)	\$1,079.76
0006	12/13/2010	Computer Research-Westlaw (Katie Cooperman)	\$22.05
0006	12/15/2010	Computer Research-Westlaw (Katie Cooperman)	\$49.80
0006	12/16/2010	Computer Research-Westlaw (Katie Cooperman)	\$40.69
0006	12/17/2010	Messenger Fees-Avant Business Services	\$13.75
0006	12/2/2010	Travel Expenses-prepare for oral argument (Katie Cooperman)	\$30.96
0006	1/19/2011	PACER	\$20.32
		Total:	\$4,486.07
0007	10/1/10-10/31/10	Copies	\$101.00
0007	11/1/10-11/30/10	Copies	\$352.80
0007	12/1/10-12/31/10	Copies	\$644.80
0007	1/1/11-1/31/11	Copies	\$619.40
0007	2/1/11-2/28/11	Copies	\$546.60
0007	3/1/11-3/31/11	Copies	\$249.60
0007	10/13/2010	Travel Expenses-work on Nova Scotia Matter (Katie Cooperman)	\$20.00
0007	10/15/2010	Computer Research-Westlaw (Katie Cooperman)	\$306.69

0007	10/15/2010	Computer Research-Westlaw (Katie Cooperman)	\$76.21
0007	10/19/2010	Computer Research-Westlaw (Katie Cooperman)	\$224.29
0007	10/13/2010	Travel Expenses-draft memorandum to Committee (Eric Fisher)	\$39.66
0007	10/21/2010	Messenger Fees-Avant Business Services	\$13.75
0007	10/29/2010	Express Delivery Charges-Federal Express (Katie Cooperman)	\$11.80
0007	11/12/2010	Messenger Fees-Avant Business Services	\$13.75
0007	11/15/2010	Travel Expenses-revise objection (Eric Fisher)	\$31.00
0007	11/16/2010	Computer Research-Westlaw (Katie Cooperman)	\$262.12
0007	11/16/2010	Travel Expenses-draft objection (Katie Cooperman)	\$20.00
0007	11/18/2010	Travel Expenses-draft objection (Katie Cooperman)	\$20.00
0007	11/21/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$234.77
0007	11/22/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$107.25
0007	11/23/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$218.56
0007	11/26/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$121.80
0007	11/27/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$50.90
0007	11/28/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$63.29
0007	11/29/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$59.89
0007	12/2/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$207.95
0007	12/3/2010	Transcripts-oral argument transcript	\$190.70
0007	12/9/2010	Computer Research-Westlaw (Katie Cooperman)	\$31.03
0007	12/9/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$92.55
0007	12/9/2010	Computer Research-Westlaw (Katie Cooperman)	\$76.21
0007	12/9/2010	Computer Research-Westlaw (Katie Cooperman)	\$890.47
0007	12/14/2010	Travel Expenses-prepare for status conference (Katie Cooperman)	\$20.00
0007	12/14/2010	Computer Research-Westlaw (Katie Cooperman)	\$1,760.00
0007	12/15/2010	Transcripts-status conference transcript	\$172.70
0007	12/15/2010	Travel Expenses-transport documents to office (Katie Cooperman)	\$11.60
0007	12/15/2010	Travel Expenses-subway to/from Court re: status conference (Katie Cooperman)	\$4.50
0007	12/15/2010	Computer Research-Westlaw (Katie Cooperman)	\$223.33
0007	12/17/2010	Messenger Fees-Avant business Services	\$13.75
0007	12/23/2010	Messenger Fees-Avant business Services	\$13.75
0007	12/30/2010	Computer Research-Westlaw (Maria Caceres-Boneau)	\$10.62
0007	1/6/2011	Travel Expenses-draft document requests (Katie Cooperman)	\$20.00
0007	1/11/2011	Travel Expenses-work on e-discovery issues (Katie Cooperman)	\$20.00
0007	1/12/2011	Travel Expenses-prepare for 1/14/11 meeting (Katie Cooperman)	\$20.00
0007	1/12/2011	Travel Expenses-review e-discovery (Eric Fisher)	\$50.00
0007	1/13/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$367.59
0007	1/13/2011	Computer Research-Westlaw (Katie Cooperman)	\$117.91
0007	1/17/2011	Computer Research-Westlaw (Katie Cooperman)	\$125.53
0007	1/18/2011	Computer Research-Westlaw (Emily Daniels)	\$18.75
0007	1/18/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$544.23
0007	1/19/2011	PACER	\$2.72
0007	1/19/2011	Travel Expenses-revise discovery letter (Katie Cooperman)	\$20.00
0007	1/19/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$104.27
0007	1/19/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$304.87
0007	1/20/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$404.92

0007	1/20/2011	PACER	\$6.72
0007	1/21/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$219.93
0007	1/24/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$164.54
0007	1/25/2011	Computer Research-Westlaw (Fritz Capria)	\$10.58
0007	1/25/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$423.83
0007	1/25/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$139.08
0007	1/26/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$123.03
0007	1/26/2011	Travel Expenses-draft 3018 objection (Katie Cooperman)	\$20.00
0007	1/27/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$7.78
0007	1/28/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$18.64
0007	1/31/2011	Travel Expenses-draft discovery letter (Katie Cooperman)	\$20.00
0007	1/31/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$249.73
0007	2/1/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$201.43
0007	2/1/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$283.49
0007	2/1/2011	Travel Expenses-review discovery (Katie Cooperman)	\$20.00
0007	2/2/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$99.07
0007	2/2/2011	Computer Research-Westlaw (Katie Cooperman)	\$135.88
0007	2/2/2011	Computer Research-Westlaw (Katie Cooperman)	\$81.66
0007	2/2/2011	Travel Expenses-research (Katie Cooperman)	\$20.00
0007	2/3/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$252.86
0007	2/3/2011	Computer Research-Westlaw (Katie Cooperman)	\$46.82
0007	2/4/2011	Travel Expenses-draft discovery requests (Katie Cooperman)	\$20.00
0007	2/7/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$16.60
0007	2/7/2011	Travel Expenses-draft discovery requests (Katie Cooperman)	\$20.00
0007	2/8/2011	Travel Expenses-draft discovery requests (Katie Cooperman)	\$20.00
0007	2/9/2011	Travel Expenses-draft discovery requests (Katie Cooperman)	\$20.00
0007	2/10/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$129.96
0007	2/11/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$63.28
0007	2/13/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$106.83
0007	2/14/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$41.92
0007	2/15/2011	Travel Expenses-document review (Katie Cooperman)	\$20.00
0007	2/16/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$7.85
0007	2/16/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$7.85
0007	2/16/2011	Travel Expenses-document review (Katie Cooperman)	\$20.00
0007	2/16/2011	Third-Party Vendor-Xact Data Discovery	\$28,800.99
0007	2/17/2011	Computer Research-Westlaw (Maria Caceres-Boneau)	\$41.92
0007	2/17/2011	Travel Expenses-document review (Katie Cooperman)	\$20.00
0007	2/18/2011	Third-Party Vendor-Xact Data Discovery	\$2,976.66
0007	2/18/2011	Travel Expenses-document review (Katie Cooperman)	\$20.00
0007	2/21/2011	Travel Expenses-document review (Katie Cooperman)	\$20.00
0007	2/23/2011	Third-Party Vendor-Xact Data Discovery	\$600.00
0007	2/24/2011	Third-Party Vendor-Xact Data Discovery	\$475.00
0007	2/24/2011	Travel Expenses-document review (Katie Cooperman)	\$20.00
0007	2/28/2011	Third-Party Vendor-Xact Data Discovery	\$3,907.50
0007	2/28/2011	Third-Party Vendor-Xact Data Discovery	\$257.55
0007	3/1/2011	Express Delivery Charges-Federal Express (Eric Fisher)	\$7.38

0007	3/1/2011	Express Delivery Charges-Federal Express (Eric Fisher)	\$9.67
0007	3/8/2011	Travel Expenses-revise plan (Katie Cooperman)	\$20.00
0007	3/8/2011	Computer Research-Westlaw (Katie Cooperman)	\$86.15
0007	3/9/2011	Meal Expenses-discovery review (Katie Cooperman)	\$20.00
0007	3/9/2011	Travel Expenses-discovery review (Katie Cooperman)	\$20.00
0007	3/9/2011	Computer Research-Westlaw (Katie Cooperman)	\$42.87
0007	3/10/2011	Meal Expenses-discovery review (Katie Cooperman)	\$20.00
0007	3/10/2011	Travel Expenses-discovery review (Katie Cooperman)	\$20.00
0007	3/14/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$7.93
0007	3/14/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$7.93
0007	3/17/2011	Computer Research-Westlaw (Fritz Capria)	\$40.56
0007	3/19/2011	Third-Party Vendor-Xact Data Discovery	\$397.93
0007	3/21/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$7.93
0007	3/21/2011	Express Delivery Charges-Federal Express (Katie Cooperman)	\$7.93
0007	3/23/2011	Travel Expenses-draft discovery letter (Katie Cooperman)	\$20.00
0007	3/23/2011	Computer Research-Westlaw (D. Orlandoni)	\$223.37
0007	3/24/2011	Computer Research-Westlaw (D. Orlandoni)	\$129.20
0007	3/24/2011	Computer Research-Westlaw (M. Boneau)	\$56.62
0007	3/25/2011	Computer Research-Westlaw (D. DeVine)	\$264.82
0007	3/29/2011	Computer Research-Westlaw (D. DeVine)	\$1,782.14
0007	3/29/2011	Computer Research-Westlaw (Katie Cooperman)	\$16.60
0007	3/30/2011	Computer Research-Westlaw (Katie Cooperman)	\$156.56
0007	3/30/2011	Computer Research-Westlaw (D. DeVine)	\$78.66
		Total:	\$53,873.11
0008	10/1/10-10/31/10	Copies	\$5.80
0008	11/1/10-11/30/10	Copies	\$5.20
0008	1/19/2011	PACER	\$1.68
		Total:	\$12.68
0010	12/1/10-12/31/10	Copies	\$2.80
0010	12/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$9.91
0010	12/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$14.40
0010	12/29/2010	Express Delivery Charges-Federal Express (Barry Seidel)	\$24.64
		Total:	\$51.75
Grand Total:			\$59,500.51